



## THE CITY OF SAN DIEGO

### Transient Occupancy Tax Penalty Table

Number of Days Delinquent	Penalty Percentages (%)	Number of Days Delinquent	Penalty Percentages (%)
1	1.00%	38	13.33%
2	1.33%	39	13.66%
3	1.66%	40	14.00%
4	2.00%	41	14.33%
5	2.33%	42	14.66%
6	2.66%	43	15.00%
7	3.00%	44	15.33%
8	3.33%	45	15.66%
9	3.66%	46	16.00%
10	4.00%	47	16.33%
11	4.33%	48	16.66%
12	4.66%	49	17.00%
13	5.00%	50	17.33%
14	5.33%	51	17.66%
15	5.66%	52	18.00%
16	6.00%	53	18.33%
17	6.33%	54	18.66%
18	6.66%	55	19.00%
19	7.00%	56	19.33%
20	7.33%	57	19.66%
21	7.66%	58	20.00%
22	8.00%	59	20.33%
23	8.33%	60	20.66%
24	8.66%	61	21.00%
25	9.00%	62	21.33%
26	9.33%	63	21.66%
27	9.66%	64	22.00%
28	10.00%	65	22.33%
29	10.33%	66	22.66%
30	10.66%	67	23.00%
31	11.00%	68	23.33%
32	11.33%	69	23.66%
33	11.66%	70	24.00%
34	12.00%	71	24.33%
35	12.33%	72	24.66%
36	12.66%	73	25.00%
37	13.00%	Thereafter	25.00%

Effective January 1, 1982

\*To be applied from date of postmark.



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